



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 0601 Arlee Public Schools**

**0474 Arlee Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,212,584.22	3,163,834.83	0.00	48,749.39	0.00	0.00
21XX Support Services - Students	105,225.20	105,225.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,797.06	40,146.81	0.00	1,650.25	0.00	0.00
222X Educational Media Services	75,632.98	75,632.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,467.51	86,467.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	158,394.14	158,394.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,707.39	0.00	85,707.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	456,003.02	446,247.13	0.00	9,755.89	0.00	0.00
27XX Student Transportation Services	181,026.73	155,223.91	0.00	25,802.82	0.00	0.00
31XX Food Services	129,702.84	129,702.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,161.08	28,161.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,408.00	0.00	0.00	5,408.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	44,719.05	0.00	0.00	0.00	44,719.05	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,291.32	0.00	0.00	7,291.32	0.00	0.00
9999 Undistributed	300.00	300.00	0.00	0.00	0.00	0.00
<b>Totals</b>	4,618,420.54	4,389,336.43	85,707.39	98,657.67	44,719.05	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,618,420.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**24 Lake 0601 Arlee Public Schools**

**0475 Arlee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,115,253.67	1,101,578.61	0.00	13,675.06	0.00	0.00
21XX Support Services - Students	46,605.34	46,605.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	53,323.86	45,903.41	0.00	7,420.45	0.00	0.00
222X Educational Media Services	62,504.69	62,504.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,904.92	61,904.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,468.63	118,468.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,228.17	0.00	43,228.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	206,271.18	202,090.09	0.00	4,181.09	0.00	0.00
27XX Student Transportation Services	98,960.28	72,750.01	0.00	26,210.27	0.00	0.00
34XX Extracurricular - Activities	12,240.36	12,240.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,903.78	123,903.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,743.65	0.00	0.00	2,743.65	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	33,478.64	0.00	0.00	0.00	33,478.64	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,124.85	0.00	0.00	3,124.85	0.00	0.00
<b>Totals</b>	1,982,012.02	1,847,949.84	43,228.17	57,355.37	33,478.64	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,982,012.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0474 Arlee Elem		Indirect/Direct	85,707.39 / 4,389,336.43	1.95%		
LE 0475 Arlee H S		Indirect/Direct	43,228.17 / 1,847,949.84	2.34%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0474 Arlee Elem	0.0277	0.0264	0.0261	0.0258	1.95%
	0475 Arlee H S	0.0277	0.0264	0.0261	0.0258	2.34%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0474 Arlee Elem	0.0277	0.0000	0.0278	0.0277	
	0475 Arlee H S	0.0277	0.0000	0.0278	0.0277	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0474 Arlee Elem	0.0277	0.0264	0.0278	0.0277	
	0475 Arlee H S	0.0277	0.0264	0.0278	0.0277	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0474 Arlee Elem	2.45%	
	0475 Arlee H S	2.53%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0601 Arlee Public Schools	<b>2.49%</b>	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 0603 Polson Public Schools**

#### 0477 Polson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	8,782,910.82	8,772,815.83	0.00	10,094.99	0.00	0.00
21XX Support Services - Students	261,662.95	261,662.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	81,868.47	81,868.47	0.00	0.00	0.00	0.00
222X Educational Media Services	304,262.40	304,262.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	228,840.41	228,840.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	748,344.55	748,344.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,429.61	30,746.13	70,683.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	808,600.89	796,321.11	0.00	12,279.78	0.00	0.00
27XX Student Transportation Services	631,108.66	510,075.33	0.00	121,033.33	0.00	0.00
33XX Community Services	25.94	25.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,077.25	4,077.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,547.09	88,547.09	0.00	0.00	0.00	0.00
<b>Totals</b>	12,041,679.04	11,827,587.46	70,683.48	143,408.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	12,041,679.04					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 0603 Polson Public Schools**

**0478 Polson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,363,983.63	3,363,983.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	84,288.09	84,288.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40,272.47	40,272.47	0.00	0.00	0.00	0.00
222X Educational Media Services	156,373.77	156,373.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,400.59	96,400.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	387,147.45	387,147.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,015.85	20,099.54	43,916.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	474,969.06	473,234.06	0.00	1,735.00	0.00	0.00
27XX Student Transportation Services	324,658.32	286,891.65	0.00	37,766.67	0.00	0.00
31XX Food Services	427,842.17	427,842.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	64,875.83	64,875.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	283,641.14	283,641.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	130,000.00	0.00	0.00	130,000.00	0.00	0.00
<b>Totals</b>	5,898,468.37	5,685,050.39	43,916.31	169,501.67	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,898,468.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0477 Polson Elem	Indirect/Direct	70,683.48 / 11,827,587.46	0.60%		
	LE 0478 Polson H S	Indirect/Direct	43,916.31 / 5,685,050.39	0.77%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0477 Polson Elem	0.0307	0.0319	0.0311	0.0278	0.60%
	0478 Polson H S	0.0307	0.0319	0.0311	0.0278	0.77%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0477 Polson Elem	0.0372	0.0380	0.0000	0.0000	
	0478 Polson H S	0.0372	0.0380	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0477 Polson Elem	0.0372	0.0380	0.0311	0.0278	
	0478 Polson H S	0.0372	0.0380	0.0311	0.0278	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0477 Polson Elem	2.66%	
	0478 Polson H S	2.69%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0603 Polson Public Schools	<b>2.68%</b>	

Your Preliminary Rate by School System (SS) is:

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 0605 St Ignatius K-12 Schools**

#### 0481 St Ignatius K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,456,129.69	3,456,129.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,323.23	42,323.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	53,219.77	53,219.77	0.00	0.00	0.00	0.00
222X Educational Media Services	103,812.31	103,812.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,224.03	172,224.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	316,247.93	316,247.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	251,585.19	0.00	251,585.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	537,349.89	537,349.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	416,338.74	416,338.74	0.00	0.00	0.00	0.00
31XX Food Services	143,085.87	143,085.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,803.23	3,803.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	157,308.40	157,308.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	61,278.40	0.00	0.00	61,278.40	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	121,998.65	0.00	0.00	121,998.65	0.00	0.00
9999 Undistributed	1,910.00	1,910.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>5,838,615.33</b>	<b>5,403,753.09</b>	<b>251,585.19</b>	<b>183,277.05</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>5,838,615.33</b>					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0481 St Ignatius K-12 Schools</b>	Indirect/Direct	251,585.19 / 5,403,753.09		4.66%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0481 St Ignatius K-12 Schools	0.0477	0.0496	0.0455	0.0430	4.66%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0481 St Ignatius K-12 Schools	0.0000	0.0000	0.0455	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0481 St Ignatius K-12 Schools	0.0477	0.0496	0.0455	0.0430	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0481 St Ignatius K-12 Schools			4.42%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0605 St Ignatius K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.42%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

24 Lake 0607 Valley View Elementary

#### 0483 Valley View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	182,865.69	182,865.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,587.09	3,587.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,980.44	3,980.44	0.00	0.00	0.00	0.00
222X Educational Media Services	5,591.17	5,591.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,699.72	3,699.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,458.30	0.00	42,458.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,431.92	44,431.92	0.00	0.00	0.00	0.00
<b>Totals</b>	286,614.33	244,156.03	42,458.30	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	286,614.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0483 Valley View Elem</b>	Indirect/Direct	42,458.30 / 244,156.03	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				17.39%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0483 Valley View Elem	0.1232	0.1282	0.1377	0.1252	17.39%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0483 Valley View Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0483 Valley View Elem	0.1232	0.1282	0.1377	0.1252	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0483 Valley View Elem				13.08%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0607 Valley View Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>13.08%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 0610 Swan Lake-Salmon Elem**

#### 0486 Swan Lake-Salmon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	69,902.78	69,430.47	0.00	472.31	0.00	0.00
25XX Support Services - Business	16,044.44	0.00	16,044.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,065.69	12,055.93	0.00	9.76	0.00	0.00
27XX Student Transportation Services	575.05	575.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	66.53	0.00	0.00	66.53	0.00	0.00
<b>Totals</b>	98,654.49	82,061.45	16,044.44	548.60	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	98,654.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>							
	<b>LE 0486 Swan Lake-Salmon Elem</b>	Indirect/Direct	16,044.44 / 82,061.45	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>	
				19.55%			

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0486 Swan Lake-Salmon Elem	0.1654	0.1608	0.1602	0.1534	19.55%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0486 Swan Lake-Salmon Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0486 Swan Lake-Salmon Elem	0.1654	0.1608	0.1602	0.1534	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0486 Swan Lake-Salmon Elem				15.87%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>						
0610 Swan Lake-Salmon Elem					<u>2018</u>	<u>SS Reclaasified Rate</u>
					<b>15.87%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 1037 Ronan Public Schools**

#### 1199 Ronan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	6,740,477.24	6,740,477.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,028,452.05	1,028,452.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	99,594.27	99,594.27	0.00	0.00	0.00	0.00
222X Educational Media Services	242,829.61	242,829.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	279,677.16	279,677.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	903,247.90	903,247.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	183,089.72	2,475.00	180,614.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,054,802.62	1,028,102.88	0.00	26,699.74	0.00	0.00
27XX Student Transportation Services	439,563.71	423,063.71	0.00	16,500.00	0.00	0.00
34XX Extracurricular - Activities	10,100.10	10,100.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,807.46	82,807.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,005,347.61	0.00	0.00	2,005,347.61	0.00	0.00
<b>Totals</b>	13,069,989.45	10,840,827.38	180,614.72	2,048,547.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	13,069,989.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 1037 Ronan Public Schools**

**1200 Ronan H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,783,867.02	1,783,867.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	111,737.99	111,737.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,702.15	23,702.15	0.00	0.00	0.00	0.00
222X Educational Media Services	96,365.97	96,365.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,929.94	96,929.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	432,007.38	432,007.38	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,205.41	0.00	14,205.41	0.00	0.00	0.00
25XX Support Services - Business	66,997.52	1,675.37	65,322.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	342,374.00	342,374.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	173,084.02	167,584.02	0.00	5,500.00	0.00	0.00
31XX Food Services	476,338.14	476,338.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	70,770.07	70,770.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	193,215.12	193,215.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,410.89	0.00	0.00	7,410.89	0.00	0.00
<b>Totals</b>	3,889,005.62	3,796,567.17	79,527.56	12,910.89	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,889,005.62					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 1199 Ronan Elem	Indirect/Direct 180,614.72 / 10,840,827.38	1.67%		
	LE 1200 Ronan H S	Indirect/Direct 79,527.56 / 3,796,567.17	2.09%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1199 Ronan Elem	0.0377	0.0377	0.0369	0.0370	1.67%
	1200 Ronan H S	0.0377	0.0377	0.0369	0.0370	2.09%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1199 Ronan Elem	0.0467	0.0441	0.0435	0.0384	
	1200 Ronan H S	0.0467	0.0441	0.0435	0.0384	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1199 Ronan Elem	0.0467	0.0441	0.0435	0.0384	
	1200 Ronan H S	0.0467	0.0441	0.0435	0.0384	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	1199 Ronan Elem	3.60%	
	1200 Ronan H S	3.68%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1037 Ronan Public Schools	<b>3.64%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 1042 Charlo Public Schools**

#### 1205 Charlo Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,531,467.30	1,531,467.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,247.43	52,247.43	0.00	0.00	0.00	0.00
22XX Educational Media Services	36,932.65	36,932.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,810.36	61,810.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,653.38	52,653.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,398.80	1,229.70	75,169.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,437.34	170,437.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,717.57	74,220.07	0.00	9,497.50	0.00	0.00
31XX Food Services	73,913.34	73,913.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,976.77	24,976.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,856.54	0.00	0.00	4,856.54	0.00	0.00
<b>Totals</b>	2,169,411.48	2,079,888.34	75,169.10	14,354.04	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,169,411.48					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**24 Lake 1042 Charlo Public Schools**

**1206 Charlo H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	541,461.13	541,461.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,402.49	52,402.49	0.00	0.00	0.00	0.00
222X Educational Media Services	37,040.73	37,040.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,572.84	60,572.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,469.45	61,469.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,382.67	1,229.70	54,152.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,769.04	111,769.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,597.04	74,099.54	0.00	9,497.50	0.00	0.00
34XX Extracurricular - Activities	12,470.52	12,470.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,922.34	81,922.34	0.00	0.00	0.00	0.00
<b>Totals</b>	1,098,088.25	1,034,437.78	54,152.97	9,497.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,098,088.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 1205 Charlo Elem	Indirect/Direct	75,169.10 / 2,079,888.34	3.61%		
	LE 1206 Charlo H S	Indirect/Direct	54,152.97 / 1,034,437.78	5.24%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1205 Charlo Elem	0.0452	0.0472	0.0456	0.0430	3.61%
	1206 Charlo H S	0.0452	0.0472	0.0456	0.0430	5.24%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	
	1206 Charlo H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1205 Charlo Elem	0.0452	0.0472	0.0456	0.0430	
	1206 Charlo H S	0.0452	0.0472	0.0456	0.0430	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	1205 Charlo Elem	4.12%	
	1206 Charlo H S	4.43%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1042 Charlo Public Schools	<b>4.28%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**24 Lake 1046 Upper West Shore Elem**

#### 1211 Upper West Shore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	245,451.06	245,451.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,196.57	7,196.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,715.14	2,715.14	0.00	0.00	0.00	0.00
222X Educational Media Services	5,319.60	5,319.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,559.78	1,559.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,398.12	486.12	46,912.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,035.47	82,035.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,629.05	5,629.05	0.00	0.00	0.00	0.00
33XX Community Services	11,448.56	11,448.56	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>408,753.35</b>	<b>361,841.35</b>	<b>46,912.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>408,753.35</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1211 Upper West Shore Elem</b>	Indirect/Direct	46,912.00 / 361,841.35		12.96%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1211 Upper West Shore Elem	0.1376	0.1232	0.1230	0.1210	12.96%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1211 Upper West Shore Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1211 Upper West Shore Elem	0.1376	0.1232	0.1230	0.1210	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1211 Upper West Shore Elem			12.05%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
1046 Upper West Shore Elem	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>12.05%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.